

**STATE OF MISSOURI
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2002
(In Thousands of Dollars)**

	Natural Resources Cost Allocation	Mental Health Interagency Payments	State Facility* Maintenance and Operation	Office of Administration Revolving	Working Capital Revolving	General Government Revolving	Social Services Administrative Trust	Economic Development Administrative	Professional Registration Fee	Conservation Employees' Insurance Plan	Transportation Self-Insurance Plan	Missouri State Employees' Insurance Plan	Missouri Consolidated Health Care Plan	Highway and Transportation Employees' and Highway Patrol Insurance Plan	Totals June 30, 2002
ASSETS															
Current Assets:															
Cash and Cash Equivalents	\$ 906	\$ 235	\$ 504	\$ 12,251	\$ 9,299	\$ 1,749	\$ 170	\$ 208	\$ 192	\$ 369	\$ ---	\$ ---	\$ 49,018	\$ 8,946	\$ 83,847
Investments	---	---	---	---	---	---	---	---	---	---	21,810	1,606	---	---	23,416
Accounts Receivable, Net	---	---	79	4,507	1,508	480	1	63	---	309	---	1,073	2,462	154	10,636
Interest Receivable	---	---	---	---	---	---	---	---	---	---	219	---	63	---	282
Due from Other Funds	---	---	---	---	---	---	---	---	---	---	---	115	8,689	---	8,804
Inventories	---	1	1	388	10,166	---	---	3	12	---	---	---	---	---	10,571
Prepaid Items	---	---	---	---	---	---	---	---	---	---	---	---	59	118	177
Noncurrent Assets:															
Restricted Cash and Cash Equivalents	---	---	161,937	---	---	---	---	---	---	---	---	---	---	---	161,937
Capital Assets:															
Construction in Progress	---	---	10,505	2,027	---	---	---	---	26	---	---	---	---	---	12,558
Land	---	---	8,502	11	103	---	---	---	---	---	---	---	---	---	8,616
Land Improvements	---	---	2,859	---	---	---	---	---	---	---	---	---	---	---	2,859
Buildings	---	---	226,525	5,702	6,373	---	---	---	2,300	---	---	---	---	---	240,900
Equipment	3,733	5	3,694	44,401	21,911	92	536	698	1,225	---	---	---	2,537	---	78,832
Less Accumulated Depreciation	(2,810)	(2)	(109,909)	(38,842)	(19,762)	(65)	(186)	(483)	(1,197)	---	---	---	(1,846)	---	(175,102)
Total Capital Assets (Net of Accumulated Depreciation)	923	3	142,176	13,299	8,625	27	350	215	2,354	---	---	---	691	---	168,663
Total Assets	1,829	239	304,697	30,445	29,598	2,256	521	489	2,558	678	22,029	2,794	60,982	9,218	468,333
LIABILITIES															
Current Liabilities:															
Bank Overdraft	---	---	---	---	---	---	---	---	---	---	---	6	---	---	6
Accounts Payable	9	226	2	1,817	3,251	---	9	---	25	1,690	34,790	2,504	30,979	10,467	85,769
Accrued Payroll	173	7	260	457	477	37	1	44	108	---	---	---	---	---	1,564
Due to Other Funds	54	1	93	149	106	13	1	13	37	---	---	---	---	---	467
Deferred Revenue	---	---	---	145	---	---	---	---	---	---	---	---	21,948	4,426	26,519
Obligations under Lease Purchase	---	---	41	2,047	42	---	---	---	---	---	---	---	---	---	2,130
Compensated Absences	255	---	530	1,059	387	82	2	68	204	---	---	---	152	---	2,739
Noncurrent Liabilities:															
Obligations under Lease Purchase	---	---	857	2,726	6	---	---	---	---	---	---	---	---	---	3,589
Compensated Absences	41	---	86	173	63	13	---	11	33	---	---	---	25	---	445
Total Liabilities	532	234	1,869	8,573	4,332	145	13	136	407	1,690	34,790	2,510	53,104	14,893	123,228
NET ASSETS															
Invested in Capital Assets, Net of Related Debt	923	3	141,278	8,526	8,577	27	350	215	2,354	---	---	---	691	---	162,944
Unrestricted	374	2	161,550	13,346	16,689	2,084	158	138	(203)	(1,012)	(12,761)	284	7,187	(5,675)	182,161
Total Net Assets	<u>\$ 1,297</u>	<u>\$ 5</u>	<u>\$ 302,828</u>	<u>\$ 21,872</u>	<u>\$ 25,266</u>	<u>\$ 2,111</u>	<u>\$ 508</u>	<u>\$ 353</u>	<u>\$ 2,151</u>	<u>\$ (1,012)</u>	<u>\$ (12,761)</u>	<u>\$ 284</u>	<u>\$ 7,878</u>	<u>\$ (5,675)</u>	<u>\$ 345,105</u>

*Includes Board of Public Buildings, which was classified as an Enterprise Fund in the FY 01 CAFR.

NOTE: The Microfilming Service Revolving Fund is not included in the Internal Service Funds Combining Statement of Net Assets because there were no assets, liabilities, or fund equity at June 30, 2002.